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# Amended Corporation Franchise or Income Tax Return

For calendar year or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.							
California corporation number	Federal employer identification number (FEIN)						
Corporation name							
Address	PMB no.						
City	State ZIP Code						
<b>Questions</b> <table border="0"> <tr> <td><b>A</b> Did this corporation file an amended return with the IRS for the same reason? .....</td> <td>Yes <input type="checkbox"/></td> <td>No <input type="checkbox"/></td> </tr> <tr> <td><b>B</b> Has the IRS advised this corporation that the original federal return is, was, or will be audited? .....</td> <td>Yes <input type="checkbox"/></td> <td>No <input type="checkbox"/></td> </tr> </table>		<b>A</b> Did this corporation file an amended return with the IRS for the same reason? .....	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<b>B</b> Has the IRS advised this corporation that the original federal return is, was, or will be audited? .....	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>A</b> Did this corporation file an amended return with the IRS for the same reason? .....	Yes <input type="checkbox"/>	No <input type="checkbox"/>					
<b>B</b> Has the IRS advised this corporation that the original federal return is, was, or will be audited? .....	Yes <input type="checkbox"/>	No <input type="checkbox"/>					
<b>C</b> Is this amended return based on a final federal determination(s)? .... <input checked="" type="radio"/> <input type="checkbox"/> <input type="checkbox"/> If so, what was the final federal determination date(s)? .....							
<b>D</b> Is this return an amended Form 100? ..... <input checked="" type="radio"/> <input type="checkbox"/> <input type="checkbox"/>							
<b>E</b> Is this return an amended Form 100W? ..... <input checked="" type="radio"/> <input type="checkbox"/> <input type="checkbox"/>							
<b>F</b> Is this return an amended Form 100S? ..... <input checked="" type="radio"/> <input type="checkbox"/> <input type="checkbox"/>							
<b>G</b> Is this return a protective claim? ..... <input checked="" type="radio"/> <input type="checkbox"/> <input type="checkbox"/>							
<b>H</b> Was the corporation's original return filed pursuant to a water's-edge election? ..... <input type="checkbox"/> <input type="checkbox"/>							
<b>I</b> Was 50% or more of the stock of this corporation owned by another corporation during this taxable year? ..... <input checked="" type="radio"/> <input type="checkbox"/> <input type="checkbox"/>							
<b>J</b> During this taxable year, were gross receipts (less returns and allowances) of this corporation more than \$1 million? ..... <input checked="" type="radio"/> <input type="checkbox"/> <input type="checkbox"/>							

**Part I Income and Deductions**

		(a) Originally reported/adjusted	(b) Net change	(c) Correct amount
1 Net income (loss) before state adjustments .....	1			
2 Additions to net income .....	2			
3 Deductions from net income .....	3			
4 Net income (loss) after state adjustments. Subtract line 3 from the sum of line 1 and line 2 .....	4			
5 Net income (loss) for state purpose from Schedule R. Apportioning corporations, see instructions .....	5			

**Part II Computation of Tax, Penalties, and Interest.** See instructions.

6 Net income (loss) for state purposes (from Part I, line 4 or line 5) .....	6							
7 Net operating loss (NOL) carryover deduction. See instructions ..	7							
8 Pierce's disease, EZ, LARZ, TTA, or LAMBRA NOL carryover deduction	8							
9 Disaster loss deduction .....	9							
10 Net income for tax purposes. Subtract the sum of line 7, line 8, and line 9 from line 6 .....	10							
11 Tax _____% x line 10 (not less than minimum franchise tax plus QSub annual tax(es), if applicable) .....	11							
12 Tax Credits: .....	12							
13 Tax after credits (not less than minimum franchise tax, plus QSub annual tax(es) if applicable) .....	13							
14 Alternative minimum tax. See instructions .....	14							
15 Tax from Schedule D (100S) (Form 100S filers only) .....	15							
16 Excess net passive income tax (Form 100S filers only) ....	16							
17 Other adjustments to tax. See instructions .....	17							
18 Total tax. Combine line 13 through line 17 .....	18							
19 Penalties and Interest. See instructions .....	19		(a)				(c)	
20 Revised balance. Add line 18 and line 19 (c) .....	20		(b)					

**Part III Payments and Credits**

21 Estimated tax payments (include overpayment from prior year allowed as a credit) .....	21		
22 Amount paid with extension of time to file tax return .....	22		
23 Payment with original tax return .....	23		
24 Other payments. Explain: .....	24		
25 Total payments. Add line 21 through line 24 .....	25		
26 Overpayment, if any, shown on original tax return, or as later adjusted .....	26		
27 Balance. Subtract line 26 from line 25 .....	27		

**Part IV Amount Due or Refund**

28 Amount due. If line 20 is more than line 27, subtract line 27 from line 20. See instructions .....	28								
29 Refund. If line 27 is more than line 20, subtract line 20 from line 27 .....	29								

**Part V Explanation of Changes**

**1** Enter name, address, and California corporation number used on original tax return (if same as shown on this amended return, write "Same").

California corporation number	Federal employer identification number (FEIN)	Address including Suite or Room no.	PMB no.
<div></div>	<div></div>		<div></div>
Corporation name	City	State	ZIP Code

**2 Explanation of Changes to items in Part I, Part II, Part III, and Part IV.**

Enter the line number from Side 1 for each item that is changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Include federal schedules if a change was made to the federal return. Be sure to include the corporation name and California corporation number on each attachment. Refer to the instructions and forms in the tax booklet for the year that is being amended.

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have filed an original return and I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer ▶	Title	Date	Telephone ● (      )
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	● Paid preparer's SSN/PTIN <div></div>
	Firm's name (or yours, if self-employed) and address ▶			● FEIN <div></div>
				● Telephone (      )

**Where to File Form 100X**

If the Form 100X results in a refund or no amount due, mail the amended tax return to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0500**

If the Form 100X results in an amount due, mail the amended tax return to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0501**